E.—1.

Table No. 11, Appendix, pp. 13-50, shows the year's expenditure on each school, (1) for teachers' salaries and allowances, (2) for ordinary current expenses, and (3) for buildings, sites, furniture, apparatus, &c. An analysis of the expenditure of the several Boards on management, and on inspection and examination, is given in the Appendix, Table No. 3, p. 3. The following is a summary of the expenditure by all Boards under each of the heads specified in Table No. 3: Office staff, £5,845 9s. 4d.; allowances to members of Boards, £689 15s. 4d.; office rent, furniture, &c., £519 1s. 4d.; fuel, light, and cleaning, £211 15s. 6d.; law expenses, £96 19s. 6d.; printing, £752 17s. 3d.; advertising, £652 12s. 1d.; stationery, £442 18s. 11d.; sundries, unclassified, £236 5s.: total, £9,447 14s. 3d. The figures in the column of Table No. 3 headed "Allowances to Members of Boards' show that the payments in the several districts are very far from bearing any proportion to their relative areas, or to the number of schools and the school attendance in them. The payments range from £13 10s., in the very large district of Auckland, to £214 4s., in that of Otago; the second highest payment (£129 12s. 6d.) having been made in the comparatively small district of Wanganui. Taranaki, which ranks second lowest in school attendance, stands fourth highest, at £69, as regards the amount paid to the members of its Board. In proportion to their area, the number of their schools, and their school attendance by far the smallest payments were received by the members of the Auckland and North Canterbury Boards. The only Board that made no payment to its members was that of Marlborough. The aggregate amount paid to members of Boards was about £200 less than in the previous year, but this is wholly owing to there having been no Westland Board in 1884, the members of that Board having paid to themselves, in 1883, the sum of £237 9s. 6d. The law expenses amounted to £69 for six of the Boards, the other six Boards having incurred no expenditure under this head. In 1883 the law expenses amounted to £276 6s. 4d. The comparatively large sum (£117 13s. 4d.) paid for printing by the Wanganui Board is accounted for by an expenditure of £77 4s. 7d. incurred by the Inspector of Schools for the printing of his standard examination papers. The total cost of management by Boards last year was about £215 less than that of 1883, but this was owing to the much smaller cost of management in the Westland District in 1884. There was an increase of about £575 in the cost of inspection and examination for the year, the largest increase having been made by the Board of the Auckland District, where four Inspectors of Schools are now employed.

Table G shows the average expenditure for each scholar, calculated on the daily average attendance in each of the education districts, under the several headings—Board's management, school inspection (including examination of pupil-teachers), current maintenance of schools, and school buildings. The gross expenditure under each of these four heads is shown in the first four lines of Table F2, and in columns 2, 3, 4, and 5 of Table No. 2 of the Appendix. The refunds and advances (£1,686 16s. 6d.) shown in the sixth line of Table F2 are not included in the calculation, as these are not actual expenditure in the ordinary

sense.